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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500-SF</b><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                |                                                                                                                                                                                                     |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                   |                                                                |                                                                                                                                                                                                     |
| For calendar plan year 2017 or fiscal plan year beginning <u>09/01/2017</u> and ending <u>08/31/2018</u> |                                                                |                                                                                                                                                                                                     |
| <b>A</b> This return/report is for:                                                                      | <input checked="" type="checkbox"/> a single-employer plan     | <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) |
|                                                                                                          | <input type="checkbox"/> a one-participant plan                | <input type="checkbox"/> a foreign plan                                                                                                                                                             |
| <b>B</b> This return/report is                                                                           | <input type="checkbox"/> the first return/report               | <input type="checkbox"/> the final return/report                                                                                                                                                    |
|                                                                                                          | <input type="checkbox"/> an amended return/report              | <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                                      |
|                                                                                                          |                                                                |                                                                                                                                                                                                     |
| <b>C</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558                  | <input type="checkbox"/> automatic extension                                                                                                                                                        |
|                                                                                                          | <input type="checkbox"/> special extension (enter description) | <input type="checkbox"/> DFVC program                                                                                                                                                               |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                 |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>Part II Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                 |                     |
| <b>1a</b> Name of plan<br><u>PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ►                                                                                                                                                                                                                                                                                                                                        | <u>001</u>          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c</b> Effective date of plan<br><u>02/01/1950</u>                                                                                                                                                                                                                                                                                                                           |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>EASTER SEALS CENTRAL &amp; SOUTHEAST OHIO</u><br><br><u>3830 TRUEMAN COURT</u><br><u>HILLIARD, OH 43026</u> |                     |
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor.<br><u>SILVIJA JAKUBOWSKI</u><br><u>EASTER SEALS, INC.</u><br><u>141 W JACKSON BLVD, STE 1400A</u><br><u>CHICAGO, IL 60604</u>                                                                                                                                                                                                                                                                                                                                                                                                            | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                   | <u>36-2171729</u>   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                      | <u>312-726-6200</u> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                          |                     |
| <b>5a</b> Total number of participants at the beginning of the plan year .....<br><b>b</b> Total number of participants at the end of the plan year.....<br><b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....<br><b>d(1)</b> Total number of active participants at the beginning of the plan year.....<br><b>d(2)</b> Total number of active participants at the end of the plan year .....<br><b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <b>4b</b> EIN                                                                                                                                                                                                                                                                                                                                                                   |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                    |                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>5a</b>                                                                                                                                                                                                                                                                                                                                                                       | <u>88</u>           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>5b</b>                                                                                                                                                                                                                                                                                                                                                                       | <u>88</u>           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>5c</b>                                                                                                                                                                                                                                                                                                                                                                       |                     |
| <b>5d(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <u>1</u>                                                                                                                                                                                                                                                                                                                                                                        |                     |
| <b>5d(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <u>1</u>                                                                                                                                                                                                                                                                                                                                                                        |                     |
| <b>5e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>0</u>                                                                                                                                                                                                                                                                                                                                                                        |                     |

|                                                                                                                                                                                                                                                                                                                                                                              |                                                          |                   |                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.</b>                                                                                                                                                                                                                                   |                                                          |                   |                                                              |
| Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete. |                                                          |                   |                                                              |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                                                                                                                             | <u>Filed with authorized/valid electronic signature.</u> | <u>06/07/2019</u> | <u>SILVIJA JAKUBOWSKI</u>                                    |
|                                                                                                                                                                                                                                                                                                                                                                              | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                                                                                                                             | <u>Filed with authorized/valid electronic signature.</u> | <u>06/07/2019</u> | <u>SILVIJA JAKUBOWSKI</u>                                    |
|                                                                                                                                                                                                                                                                                                                                                                              | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4131186. (See instructions.)

**Part III Financial Information**

| <b>7</b> Plan Assets and Liabilities                                                                 |              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|------------------------------------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| <b>a</b> Total plan assets .....                                                                     | <b>7a</b>    | 1900349                      | 2008267                |
| <b>b</b> Total plan liabilities .....                                                                | <b>7b</b>    | 0                            | 0                      |
| <b>c</b> Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b>    | 1900349                      | 2008267                |
| <b>8</b> Income, Expenses, and Transfers for this Plan Year                                          |              | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b> Contributions received or receivable from:                                                  |              |                              |                        |
| <b>(1)</b> Employers .....                                                                           | <b>8a(1)</b> | 173664                       |                        |
| <b>(2)</b> Participants .....                                                                        | <b>8a(2)</b> | 0                            |                        |
| <b>(3)</b> Others (including rollovers) .....                                                        | <b>8a(3)</b> | 0                            |                        |
| <b>b</b> Other income (loss) .....                                                                   | <b>8b</b>    | 135711                       |                        |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>    |                              | 309375                 |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b>    | 95778                        |                        |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions) ....                      | <b>8e</b>    | 0                            |                        |
| <b>f</b> Administrative service providers (salaries, fees, commissions) .....                        | <b>8f</b>    | 76589                        |                        |
| <b>g</b> Other expenses .....                                                                        | <b>8g</b>    | 29090                        |                        |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....                                         | <b>8h</b>    |                              | 201457                 |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>    |                              | 107918                 |
| <b>j</b> Transfers to (from) the plan (see instructions) .....                                       | <b>8j</b>    | 0                            |                        |

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
1A 1I 3C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

| <b>10</b> During the plan year:                                                                                                                                                                                                           |            | <b>Yes</b>                          | <b>No</b>                           | <b>Amount</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|-------------------------------------|---------------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....                       | <b>10a</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                      | <b>10b</b> |                                     | <input checked="" type="checkbox"/> | 0             |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                   | <b>10c</b> | <input checked="" type="checkbox"/> |                                     | 185000        |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                   | <b>10d</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) ..... | <b>10e</b> | <input checked="" type="checkbox"/> |                                     | 2847          |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                        | <b>10f</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....                                                                                                                                          | <b>10g</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                              | <b>10h</b> |                                     |                                     |               |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                       | <b>10i</b> |                                     |                                     |               |

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No

**11a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

**c** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| <b>13c(1)</b> Name of plan(s): | <b>13c(2)</b> EIN(s) | <b>13c(3)</b> PN(s) |
|--------------------------------|----------------------|---------------------|
|                                |                      |                     |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2017 or fiscal plan year beginning 09/01/2017 and ending 08/31/2018

▶ **Round off amounts to nearest dollar.**  
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                              |                                                                    |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.</u>                                             | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>EASTER SEALS CENTRAL &amp; SOUTHEAST OHIO</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-4379471</u> |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|               |                          |
|---------------|--------------------------|
| <b>Part I</b> | <b>Basic Information</b> |
|---------------|--------------------------|

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month <u>09</u> Day <u>01</u> Year <u>2017</u>                                                                                                                               |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | <u>1899998</u>            |                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | <u>1899998</u>            |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <u>27</u>                  | <u>875930</u>             | <u>875930</u>            |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | <u>58</u>                  | <u>1201497</u>            | <u>1201497</u>           |
| <b>c</b> For active participants .....                                                                                                                                                                          | <u>3</u>                   | <u>44456</u>              | <u>44456</u>             |
| <b>d</b> Total .....                                                                                                                                                                                            | <u>88</u>                  | <u>2121883</u>            | <u>2121883</u>           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                           |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b>                   | <u>5.86 %</u>             |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | <u>115000</u>             |                          |

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                        |                     |                                        |
|--------------------------------------------------------|---------------------|----------------------------------------|
| <b>SIGN HERE</b>                                       |                     |                                        |
| Signature of actuary                                   | <u>05/22/2019</u>   | Date                                   |
| <u>TERRANCE M. MCCARTHY</u>                            | <u>17-04665</u>     | Most recent enrollment number          |
| Type or print name of actuary                          | <u>515-235-5411</u> | Telephone number (including area code) |
| <u>PRINCIPAL FINANCIAL GROUP</u>                       |                     |                                        |
| Firm name                                              |                     |                                        |
| <u>PO BOX 9394</u><br><u>DES MOINES, IA 50306-9394</u> |                     |                                        |
| Address of the firm                                    |                     |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                               | (a) Carryover balance | (b) Prefunding balance |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                      | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                   | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                         | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of 0.00 % .....                                                                                 | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                               |                       | 2403                   |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.08 % ..... |                       | 146                    |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                          |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                 |                       | 2549                   |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                               |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                             | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                  | 0                     | 0                      |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 89.54% |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 89.54% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 91.43% |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b> | %      |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 12/12/2017               | 35000                             | 0                               |                          |                                   |                                 |
| 03/08/2018               | 35000                             | 0                               |                          |                                   |                                 |
| 06/08/2018               | 35000                             | 0                               |                          |                                   |                                 |
| 09/17/2018               | 35000                             | 0                               |                          |                                   |                                 |
| 05/13/2019               | 33664                             | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 173664                            | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |        |
|-------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 165477 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.16 % | 2nd segment:<br>5.72 % | 3rd segment:<br>6.48 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        |                        | <b>21b</b> 3                                        |
| <b>22</b> Weighted average retirement age.....                                                                                                                                               |                        |                        |                        | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ..... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 115000             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 221885              | 50467              |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....                                                          | <b>34</b>           | 165467             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 165467             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 165477             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 10                 |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

Schedule SB, Line 26 - Schedule of Active Participant Data  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

| Form 5500 - Schedule of Active Participation Data |                           |                |                |                |                |                |                |                |                |                |
|---------------------------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Valuation Date 09/01/2017                         |                           |                |                |                |                |                |                |                |                |                |
| Attained Age                                      | YEARS OF CREDITED SERVICE |                |                |                |                |                |                |                |                |                |
|                                                   | Under 1                   | 1 to 4         | 5 to 9         | 10 to 14       | 15 to 19       | 20 to 24       | 25 to 29       | 30 to 34       | 35 to 39       | 40 & up        |
|                                                   | No. Avg. Comp.            | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. | No. Avg. Comp. |
| Under 25                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 25 to 29                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 30 to 34                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 35 to 39                                          | 2                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 40 to 44                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 45 to 49                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 50 to 54                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 55 to 59                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 60 to 64                                          | 1                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 65 to 69                                          | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |
| 70 & up                                           | 0                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

Assumptions prescribed by law

|                  |                                                                   |
|------------------|-------------------------------------------------------------------|
| <b>Mortality</b> | During benefit payment period                                     |
|                  | IRS Prescribed Mortality - Static Annuitant, male and female.     |
|                  | Before benefit payment period                                     |
|                  | IRS Prescribed Mortality - Static Non-annuitant, male and female. |

Assumptions selected by actuary

|                  |                                                |
|------------------|------------------------------------------------|
| <b>Inflation</b> | 2.00% increase per year.                       |
|                  | See Long-Term Capital Market Assumptions link. |

|                     |                                  |
|---------------------|----------------------------------|
| <b>Asset return</b> | 5.75% for the current plan year. |
|---------------------|----------------------------------|

The asset return is developed as a weighted average rate based on the target asset allocation of the plan and the long-term capital market assumptions. The calculated return is on an arithmetic mean basis. For details, see the Long-Term Capital Market Assumptions link.

|                         |                                                                                                                                                                                                                                    |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Expected expense</b> | The expected expense included in target normal cost is an estimate based on prior year expenses paid from plan assets, with an updated estimate of PBGC premiums. This is the best estimate available of upcoming year's expenses. |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                   |                                  |
|-------------------|----------------------------------|
| <b>Retirement</b> | Active and inactive participants |
|-------------------|----------------------------------|

| Probability of |            | Probability of |            |
|----------------|------------|----------------|------------|
| Age            | retirement | Age            | retirement |
| 55             | 5%         | 59             | 9%         |
| 56             | 6%         | 60             | 10%        |
| 57             | 7%         | 61             | 10%        |
| 58             | 8%         | 62             | 100%       |

This assumption is based on the retirement rates provided by the prior actuary.

|                   |       |
|-------------------|-------|
| <b>Disability</b> | None. |
|-------------------|-------|

|                 |                                                     |
|-----------------|-----------------------------------------------------|
| <b>Marriage</b> | 80% married; husbands are 4 years older than wives. |
|-----------------|-----------------------------------------------------|

This assumption does not have material impact on the results of this report and has been selected based on our best estimate of active workforce.

**Withdrawal**

Selected rates of withdrawal are shown below:

| Age | Rate of withdrawal |
|-----|--------------------|
| 25  | 11.62%             |
| 40  | 9.40%              |
| 55  | 0.00%              |

This assumption is based on withdrawal rates provided by the prior actuary.

**Form of benefit**

Participants are assumed to receive their benefits on the normal form at the assumed retirement age.

Methods prescribed by law

**Liability measure**

Funding target is the present value of the benefits accrued on the valuation date.

Target normal cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.

**HCE benefit payment restrictions**

A ratio of the plan assets and accrued liability is used to determine if restrictions apply. Assets and accrued liability are as of the valuation date and are reduced by:

- any retiree benefit index or floor
- amounts for HCEs who were previously restricted
- an amount for the retiring HCE

The estimated HCE ratio illustrated in this report is based on the market value of plan assets (excluding late deposits) and funding target as of the valuation date. The funding target uses the non-stabilized interest rates as defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods could be used.

Methods selected by plan sponsor

**Asset method**

Market value

**Segment rates**

24-month average with no weighting to prior law basis. Use rates where May is the last month included in the average.

**PBGC premium basis**

Variable Rate Premiums are calculated using census, market value of assets and interest rates in effect on the current valuation date. Interest rates are the 24-month average rates used for annual cost but without the interest rate corridor defined in IRC §430(h)(2)(C)(iv). You elected this Alternative interest method for the 09/01/2016 plan year and this method must be used for five years before a change can be made.

Methods elected by actuary

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retirees</b>        | Assets and liabilities for current and future retirees are included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Vested benefits</b> | <p>A benefit is included in vested benefits if it meets the requirements under PBGC. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, pre-retirement death benefits in excess of the survivor annuity death benefit and post retirement death benefits for non-retired participants except as noted in the Plan provisions.</p> |

Assumptions and methods elected by actuary - plan accounting (ASC 960)

With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular funding target and target normal cost.

|                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mortality</b>                               | <p>Based on RP-2006 total dataset mortality table projected to future years with historical and assumed mortality improvement (MI) rates using the Principal Mortality Improvement Scale (PFG2013-10).</p> <p>RP-2006 is a baseline mortality rates table underlying the SOA RP-2014 experience study as of central year of the experience data for 2004-2008 years. The Principal Mortality Improvement scale is based on the SOA MI model RPEC_2014_v2017 and Principal-selected assumption set published November 2017. For detailed rationale please see full <a href="#">Mortality documentation</a>.</p> |
| <b>Interest rate used to value liabilities</b> | <p>5.25%</p> <p>The interest rate used to value ASC 960 liabilities is developed as long-term expected geometric return on plan assets. Arithmetic expected return is calculated as the weighted average of broad asset classes' arithmetic returns of the plan's target asset allocation, and then converted to the geometric under lognormal distribution assumption. For details, see Long-Term Capital Market Assumptions link.</p>                                                                                                                                                                        |

**Treatment of administrative expenses**

No adjustments are made for administrative expenses, either through a reduction in the discount rate or by calculating a present value of future expenses.

Plan sponsors may change their administrative expense handling at any time. Our approach provides consistent handling of ASC 960 liabilities from year to year, whether expenses are paid with plan assets or directly by the employer.

Note - expenses paid with plan assets are required to be included in funding normal cost. As a result, the plan is reimbursed annually through required funding. Exception – contributions are not required due to assets sufficiently in excess of liabilities to fund both expenses and normal cost. In this case, administrative expenses are taken from the excess assets.

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2017 or fiscal plan year beginning 09/01/2017 and ending 08/31/2018

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.                                                                 | <b>B</b> Three-digit plan number (PN) ►                                                                                                                 | 001 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EASTER SEALS CENTRAL & SOUTHEAST OHIO                         | <b>D</b> Employer Identification Number (EIN)<br>31-4379471                                                                                             |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |     |

| Part I Basic Information |                                                                                                                                                                                                                 |                            |                           |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|
| <b>1</b>                 | Enter the valuation date: Month <u>09</u> Day <u>01</u> Year <u>2017</u>                                                                                                                                        |                            |                           |
| <b>2</b>                 | Assets:                                                                                                                                                                                                         |                            |                           |
|                          | <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 1899998                   |
|                          | <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 1899998                   |
| <b>3</b>                 | Funding target/participant count breakdown                                                                                                                                                                      | (1) Number of participants | (2) Vested Funding Target |
|                          | <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 27                         | 875930                    |
|                          | <b>b</b> For terminated vested participants .....                                                                                                                                                               | 58                         | 1201497                   |
|                          | <b>c</b> For active participants .....                                                                                                                                                                          | 3                          | 44456                     |
|                          | <b>d</b> Total .....                                                                                                                                                                                            | 88                         | 2121883                   |
| <b>4</b>                 | If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                                    |                            |                           |
|                          | <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |
|                          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |
| <b>5</b>                 | Effective interest rate .....                                                                                                                                                                                   | <b>5</b>                   | 5.86 %                    |
| <b>6</b>                 | Target normal cost .....                                                                                                                                                                                        | <b>6</b>                   | 115000                    |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>Statement by Enrolled Actuary</b><br><small>To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.</small> |                                                                                       |
| <b>SIGN HERE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <div style="text-align: center;"> <br/>           Signature of actuary         </div> |
| Terrance M. McCarthy<br>Type or print name of actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <div style="text-align: center;"> <br/>           Date         </div>                 |
| Principal Financial Group<br>Firm name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1704665<br>Most recent enrollment number                                              |
| PO Box 9394 Des Moines, IA 50306-9394<br>Address of the firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 515-235-5411<br>Telephone number (including area code)                                |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2017  
v. 170203**

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b>                                                                                                   |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>0.00</u> % .....                                                                                 | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 2403                   |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.08</u> % ..... |                       | 146                    |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 2549                   |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 0                      |

| <b>Part III Funding Percentages</b>                                                                                                                                        |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 89.54 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 89.54 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 91.43 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 12/12/2017                                                                               | 35000                             | 0                               |                          |                                   |                                 |
| 03/08/2018                                                                               | 35000                             | 0                               |                          |                                   |                                 |
| 06/08/2018                                                                               | 35000                             | 0                               |                          |                                   |                                 |
| 09/17/2018                                                                               | 35000                             | 0                               |                          |                                   |                                 |
| 05/13/2019                                                                               | 33664                             | 0                               |                          |                                   |                                 |
| <b>Totals ►</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 173664                            | <b>18(c)</b><br>0               |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |        |
|-------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 165477 |

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? ..... ☒ Yes ☐ No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... ☐ Yes ☒ No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.16 % | 2nd segment:<br>5.72 % | 3rd segment:<br>6.48 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        | <b>21b</b> 3                                        |
| <b>22</b> Weighted average retirement age.....                                                                                                                                               |                        |                        | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 115000             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 221885              | 50467              |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           | <b>34</b>           | 165467             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 165467             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 165477             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 10                 |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

Schedule SB, Line 2a - Explanation of Assets  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$42,000 contributions received after the plan year end with a discounted value of \$41,649.

Schedule SB, Line 19 - Discounted Employer Contributions  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

The attached schedule shows the date and amount of individual employer contributions, interest adjusted contribution, year to which the contributions are applied, applicable effective interest rate and amount applied to each quarterly contribution.

**Contributions allocated toward minimum required contributions (Line 19c)**

Contributions not applied to quarterly contributions are applied to Annual Cost.

| Date       | Full Amount of Contribution by Employer | Interest Adjusted Amount of Contribution | Plan Year Applied | Effective Interest Rate | 1Q Full Amount | 1Q Interest Adjusted <sup>1</sup> | 1Q Days Late | 2Q Full Amount | 2Q Interest Adjusted <sup>1</sup> | 2Q Days Late | 3Q Full Amount | 3Q Interest Adjusted <sup>1</sup> | 3Q Days Late | 4Q Full Amount | 4Q Interest Adjusted <sup>1</sup> | 4Q Days Late |
|------------|-----------------------------------------|------------------------------------------|-------------------|-------------------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|----------------|-----------------------------------|--------------|
| 12/12/2017 | \$35,000                                | \$34,447                                 | 2017              | 5.86 %                  | \$34,644       | \$34,097                          | 0            | \$356          | \$350                             | 0            |                |                                   |              |                |                                   |              |
| 3/8/2018   | \$35,000                                | \$33,989                                 | 2017              | 5.86 %                  |                |                                   |              | \$34,262       | \$33,272                          | 0            | \$738          | \$717                             | 0            |                |                                   |              |
| 6/8/2018   | \$35,000                                | \$33,504                                 | 2017              | 5.86 %                  |                |                                   |              |                |                                   |              | \$33,874       | \$32,426                          | 0            | \$1,126        | \$1,078                           | 0            |
| 9/17/2018  | \$35,000                                | \$32,972                                 | 2017              | 5.86 %                  |                |                                   |              |                |                                   |              |                |                                   |              | \$33,517       | \$31,575                          | 2            |
| 5/13/2019  | \$33,664                                | \$30,565                                 | 2017              | 5.86 %                  |                |                                   |              |                |                                   |              |                |                                   |              |                |                                   |              |
| TOTAL      | \$173,664                               | \$165,477                                |                   |                         |                |                                   |              |                |                                   |              |                |                                   |              |                |                                   |              |

<sup>1</sup> Includes increased rate for late quarterly contribution (calculated using the Effective Interest Rate plus 5% for the number of days late).

Schedule SB, Line 22 - Description of Weighted Average Retirement Age  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|----------------------------------------|---------------------------|-------------------------------------------|-----------------------------------|
| 55         | 0.6466                                 | 0.0500                    | 0.0323                                    | 1.7783                            |
| 56         | 0.6131                                 | 0.0600                    | 0.0368                                    | 2.0599                            |
| 57         | 0.5749                                 | 0.0700                    | 0.0402                                    | 2.2938                            |
| 58         | 0.5332                                 | 0.0800                    | 0.0427                                    | 2.4739                            |
| 59         | 0.4890                                 | 0.0900                    | 0.0440                                    | 2.5967                            |
| 60         | 0.4435                                 | 0.1000                    | 0.0444                                    | 2.6610                            |
| 61         | 1.3977                                 | 0.1000                    | 0.1398                                    | 8.5258                            |
| 62         | 1.2528                                 | 1.0000                    | 1.2528                                    | 77.6736                           |
| Total      |                                        |                           | 1.6329                                    | 100.0628                          |
| Average    |                                        |                           |                                           | 61.28                             |

Schedule SB, Part V - Summary of Plan Provisions  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan, including the most recent amendment effective April 30, 2012.

Plan eligibility

**Age** Attained age 21.

**Service** One year of service in which at least 1,000 hours worked.

Employees under age 21 became eligible after completing 1,700 hours of service during a 12 month period commencing on their date of hire.  
Plan eligibility was frozen to new participants effective June 1, 2003.

Normal retirement benefit

**Age** Attained age 65.

**Service** 5 years of participation/accrual/vesting service.

**Form** Monthly annuity payable for life (optional forms may be elected in advance of retirement).

**Amount (accrued benefit)** 1.25% of final average earnings up to 1/3 of the annual covered compensation plus 1.55% of final average earnings in excess of 1/3 of the annual covered compensation, multiplied by service.  
Benefit accruals were frozen effective June 1, 2003.

Early retirement benefit

**Age** Attained age 55.

**Service** Completed 5 years of service.

**Form** Same as normal retirement benefit.

**Amount** Accrued benefit on early retirement date reduced by 5/12 of 1% for each month by which the commencement date precedes the participant attainment of age 62.

Late retirement benefit

**Age** No maximum age.

**Form** Same as normal retirement benefit.

**Amount** Greater of accrued benefit on late retirement date or accrued benefit on normal retirement date actuarially increased to late retirement date.  
retirement age.

Schedule SB, Part V - Summary of Plan Provisions  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

Termination benefit

|                           |                                                                                      |
|---------------------------|--------------------------------------------------------------------------------------|
| <b>Vesting percentage</b> | 100% after five years of vesting service.                                            |
| <b>Form</b>               | Same as normal retirement benefit with income deferred until normal retirement date. |
| <b>Amount</b>             | Accrued benefit on date of termination multiplied by the vesting percentage.         |

Survivor annuity death benefit (a vested benefit)

|                    |                                                                                                                                                                                                                                                                                                                      |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Eligibility</b> | Qualified married participant fully or partially vested in an accrued benefit.                                                                                                                                                                                                                                       |
| <b>Form</b>        | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.                                                                                                                                                                                               |
| <b>Amount</b>      | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day. |

Definitions

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Benefit service</b>                    | 1,700 hours required for 1 year of service, with 1,000 hours minimum to receive partial year credit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Covered compensation</b>               | The social security covered compensation amount is used in the plan formula and was frozen as of 8/31/2007. The amount is based upon the projected average maximum social security taxable wage bases measured over an employee's working career, based upon his year of birth, determined using the beginning of plan year table.                                                                                                                                                                                                                                                                                                                                         |
| <b>Final average earnings</b>             | High consecutive 5 of last 10 years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Optional forms of benefit payments</b> | <p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"><li>• Monthly annuity payable for life, or 10 or 15 years certain and life.</li><li>• Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 75, or 100.</li><li>• Single sum payment if present value does not exceed \$10,000.</li></ul> <p>The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the fifth calendar month preceding the first day of the stability period which is the plan year.</p> |

**Changes in Principal Eligibility or Benefit Provisions**

There have been no changes in principal eligibility or benefit provisions since the last valuation.

**Significant Event**

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Schedule SB, Line 32 - Schedule of Amortization Bases  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

**Shortfall**

| Date created | Present value    | Remaining years | Annual charge   |
|--------------|------------------|-----------------|-----------------|
| 09/01/2017   | \$78,120         | 7               | \$12,828        |
| 09/01/2016   | (42,644)         | 6               | (7,936)         |
| 09/01/2015   | 159,570          | 5               | 34,567          |
| 09/01/2014   | (20,785)         | 4               | (5,518)         |
| 09/01/2013   | 47,624           | 3               | 16,526          |
| <hr/>        |                  |                 |                 |
| <b>Total</b> | <b>\$221,885</b> |                 | <b>\$50,467</b> |

Last year's total shortfall annual charge was \$37,639.

The total annual charge used in calculating your annual cost can't be less than zero.

Waiver charges represent your repayment to the plan for an annual charge that was not funded. A waiver only exists once the Internal Revenue Service has granted approval. See Waivers in Rules and regulations.

**Waiver**

| Date created | Present value | Remaining years | Annual charge |
|--------------|---------------|-----------------|---------------|
| N/A          | N/A           | N/A             | N/A           |

There are no waiver bases for the current year.

Schedule SB, Line 25 – Change in Method  
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.  
EIN 31-4379471 Plan No. 001

A change in funding method has occurred since last year due to a change in the enrolled actuary and the business organization providing actuarial services to the plan. This change meets the automatic approval requirements under Announcement 2010-3, I.R.B. 2010-4.